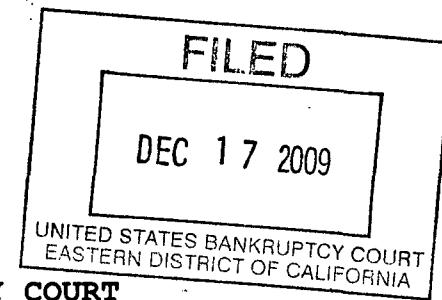


(3)

**UNITED STATES BANKRUPTCY COURT****EASTERN DISTRICT OF CALIFORNIA**

In re:) Case No. 07-23766-C-7
PETERSON and ERB, INC., dba)
COMPTECH,) DC No. GJH-3
Debtor(s).)

SUPPLEMENTAL MEMORANDUM RE MOTION FOR SANCTIONS

The court announced at the time it made its findings of fact and conclusions of law that the total award would be \$40,000 payable to the trustee and \$5,000 payable to the Treasurer of the United States pursuant to Federal Rule of Bankruptcy Procedure 9011.

Upon further reflection, the court concludes it is also appropriate to provide that the aforesaid total award is against the law firm and the two individual named partners individually and that, as to the individual partners, it is appropriate to allocate individual liability because the violation of Rule 9011 is primarily attributable to Ted Wolny.

Accordingly, the \$40,000 award against the law firm in favor of the trustee includes an award against Ted Wolny in the amount of \$30,000, and against Raymond Miller in the amount of \$1,000.

Additionally, the \$40,000 award against the law firm in

1 favor of the Treasurer of the United States includes an award
2 against Ted Wolny in the amount of \$3,750, and against Raymond
3 Miller in the amount of \$1,250.

4 In sum, the total award is \$40,000 against the law firm,
5 which is allocated between Raymond Miller and Ted Wolny on a
6 25%/75% basis and an award of \$5,000 in favor of the United
7 States Treasury likewise allocable to the individuals on a
8 25%/75% basis. Hence, the individuals are personally liable for
9 the amounts stated, and the law firm collectively is liable for
10 the sum of the individual liabilities.

11 Dated: December 17, 2009.

12 
13 UNITED STATES BANKRUPTCY JUDGE
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1 **CERTIFICATE OF SERVICE**

2 On the date indicated below, I served a true and correct
3 copy(ies) of the attached document by placing said copy(ies) in a
4 postage paid envelope addressed to the person(s) hereinabove
5 listed and by depositing said envelope in the United States mail
6 or by placing said copy(ies) into an interoffice delivery
7 receptacle located in the Clerk's Office.

8 Law Offices of Miller & Wolny
9 P.O. Box 3579
10 San Leandro, CA 94578

11 Gregory J. Hughes
12 3017 Douglas Blvd., #300
13 Roseville, CA 95661

14 Dated: 12-21-09

15 Wendy Locke
16 DEPUTY CLERK